Doc 356-3 Filed 10/17/14 Entered 10/17/14 08:42:49 Case 3:13-bk-34099 Desc Exhibit 3 - Invoice Page 1 of 4



## **Certified Public Accountants**

4486 Indian Ripple Road Dayton, OH 45440-3203

Invoice Date:

09/25/2014

SOUTHLAND 75 LLC Invoice Number:

207597

Client Number:

5307.009

AMOUNT PAID:

RETURN WITH REMITTANCE

Invoice Date: 09/25/2014

3255 SEAJAY DRIVE DAYTON, OH 45430

Invoice Number: 207597

Client Number: 5307.009

Preparation of 2013 partnership tax returns. All assistance related to tax matters.

Current Amount Due

2,335.00



Page: 1

Hammerman, Graf, Hughes & Co., Inc. CPAs Billing Worksheet Primary Partner - Client Code

1:16:09 PM

Sep 25, 2014

|                                   |                     |                             |                     |   |            |  | Exhib   | ort 3      | - In   | VOI  | ce                        | .  | Pa                       | ιg                       | е.                       | 2          | O1         | 4                      |
|-----------------------------------|---------------------|-----------------------------|---------------------|---|------------|--|---|------------|--|--|---------------------------|--|--------------------------|--------------------------|--------------------------|------------|------------|------------------------|
|                                   | AR Balance          | 00'0                        |                     | Adjust  | -250.00    | Į,   | 25 75 75 75 75 75 75 75 75 75 75 75 75 75   | 52<br>28   | 000  | 888  | 8:                        |  |                          |                          |                          |            |            |                        |
|                                   | Net WIP             | 2335.25                     |                     | rt<br>T                                       | 00         | Amount   | 201.25<br>28.75<br>86.25  | 316.25     | 390.00<br>199.00                             | 650.00   | 150.00                    | 300,000  | 225.00                   | 17.50                    | 37.50                    | 2019.00    | 2019.00    | 2335.25                |
|                                   | ž                   | ×                           |                     | Amount  | 1625.00    | Hours  | 1.75<br>0.25<br>0.75  | 2.75       | 3.00   | 5.00<br>0.25   | 1.00                      | 0.75<br>0.00   | 1.50                     | 0.25                     | 0.25                     | 14.50      | 14.50      | 17,25                  |
|                                   | Progress            | 0.00                        |                     | Hours   | 14.25      |  |   |            |  |  |                           |  |                          |                          |                          |            |            |                        |
|                                   |                     |                             |                     |   |            | Rato   | 115.00<br>115.00<br>115.00  |            | 130.00<br>199.00                             | 130.00<br>70.00                                      | 150.00                    | 150.00   | 150.00                   | 70.00                    | 150.00                   |            |            |                        |
|                                   | Wip                 | 2335.25                     |                     | Realization                                   | 86.67%     |  |   |            |  |  |                           |  | •                        |                          |                          |            |            |                        |
|                                   | WIP Thru 09/25/2014 | 2335.25                     |                     | LL.   |            | er ses sirri Aberli estessoniali i Aberli — berger | info to trustee rearding high fees<br>phone with attorney regarding request for high fees |            | oan  |  | ENGAGE LETTER & R&S MARCH | A T/C DIKNA  | ES & PRINT               |                          |                          |            |            | 2 LLC (009)            |
|                                   | FYE                 | Dec                         |                     |   | 07/31/2013 | Memo   | Info to trustee rearding high fees phone with attorney regarding re                       | 100 Totals | COD; draws vs loan                           | E NG   | ENGAGE LETT               | DISCUSS WITH FDG                                     | FINISH CHANGES & PRINT   |                          | R & S 1065               | 200 Totals | 200 Totals | SOUTHLAND 75 LLC (009) |
|                                   | Eng Fee             | 0.00                        |                     |   |            |  | 09/11/2014<br>09/13/2014<br>09/15/2014  |            | 08/25/2014<br>08/28/2014                     | 08/28/2014 08/29/2014                                | 08/29/2014                | 09/02/2014   | 09/08/2014               | 09/09/2014               | 09/09/2014               |            |            |                        |
|                                   |                     | -                           |                     |   |            |  | Kloenne,Ri<br>Kloenne,Ri<br>Kloenne,Ri  |            | Kloenne,Ri<br>Cohen 1,Wi                     | Kloenne,Ri<br>Fisher.Cin                             | Graf, Dick                | Algerine, Ki   | Graf, Dick               | Fisher, Cin              | Graf, Dick               |            |            |                        |
| Primary Partner: Graf, Dick (203) |                     | 5307.009 - SOUTHLAND 75 LLC | ONE                 | invoices for all Engagements since 01/01/2013 |            | WIP - SOUTHLAND 75 LLC (009) -                     | 147 Misc Accounting Service<br>147 Misc Accounting Service<br>147 Misc Accounting Service |            | 231 Business Tax Returns<br>242 Tax Research | 231 Business Tax Returns<br>231 Business Tax Returns | 231 Business Tax Returns  | 231 Business 1ax Keturns<br>231 Business Tay Returns | 231 Business Tax Returns | 231 Business Tax Returns | 231 Business Tax Returns |            |            |                        |
| iary Part                         |                     | S - 600.                    | Billing Notes: NONE | ses for all                                   | 747        | SOUTHL   | 555<br>555  |            | 500<br>500                                   | 200<br>200<br>200                                    | 200                       | 200  | 202                      | 200                      | 200                      |            |            |                        |
| Prin                              |                     | 5307                        | Billing             | Invoic  | 1122047    | WIP  | 555   |            | 200<br>200<br>200                            | 200<br>200<br>200                                    | 200                       | 2 6  | 200                      | 200                      | 200                      |            |            |                        |





## **Certified Public Accountants**

4486 Indian Ripple Road Dayton, OH 45440-3203

Invoice Date:

09/25/2014

LOFINO PROPERTIES LLC 3255 SEAJAY DRIVE BEAVERCREEK, OH 45430

Invoice Number:

207598

Client Number:

5307.005

Invoice Date: 09/25/2014

Invoice Number: 207598

Client Number: 5307.005

Preparation of 2013 partnership tax returns. All assistance related to tax matters.

2.935.00

|   | Case                              | AR Balance          | 13-bl                            | <b>&lt;-3</b> 4     | Adjust 601                                    | -543.75    | Amount                              | 235<br>Ex<br>00.38   | (hi          | bit<br> <br>   |                                |              | 210.00<br>00.00<br>27.50   | oic   |  | <br> <br>            | Ра<br>   <br>            | ge<br> <br>            | nte<br>4 C | of 4                                  |                     |                    |   | 7/1            |                   |                          | 00:261      |             | 255.00                    |             | 37.50<br>37.50                                       | 300.008                     |                          | 5592,50                     | The second secon |
|---|-----------------------------------|---------------------|----------------------------------|---------------------|---|------------|-------------------------------------|--|--------------|--|--------------------------------|--------------|--|---|--|----------------------|--------------------------|------------------------|------------|---------------------------------------|---------------------|--------------------|---|----------------|-------------------|--------------------------|-------------|-------------|---------------------------|-------------|--|-----------------------------|--------------------------|-----------------------------|--|
|   |                                   | Net WiP             | 5592.50                          |                     | Amount  | 4900.00    | Hours Amo                           | 0.50   |              | 3.00   |                                |              | 1.50 210<br>0.50 51  |   | 2.50 350   |                      |                          | 19.50 265              |            |                                       | 5.00<br>0.25        |                    | *   | 3.25           |                   |                          |             | ,           | 1.50<br>0.25              |             | 0.25   |                             | 21.00 2938<br>21.00 2938 |                             |  |
|   |                                   | Progress            | 0.00                             |                     | Hours   | 42.50      | Rate                                | 70.00  | 140,00       | 140.00   | 90.00                          | 140.00       | 140.00<br>115.00   |   | 140.00   | 140.00               | 140.00                   | 00.04                  |            | 30.00                                 | 130.00              | 150.00             | 70.00   | 30.00          | 130.00            | 130.00                   | 130.00      | 70.00       | 75.00                     | 70.00       | 150.00   | 50.00                       | 7                        | \                           | The state of the s |
| Primary Partner - Client Code<br>For the Period: 01/01/1990 - 03/25/2014<br>WIP Approved ( 08/31/2014 ) |                                   | WIP                 | 5592,50                          |                     | Realization                                   | 90.01%     |                                     |  | 4            | 4 2  | <u>r</u> o                     | 41           | 1 14   |   | 4 4  | . 7                  | 4                        | <u> </u>               |            |                                       |                     | 15                 | ν ,   | <u> </u>       | 13                | τ.<br>ω π                | 3 E         | 7           | 75                        | 2           |  | 13                          |                          | 127                         | Control of the Contro |
|   | 000 UZD14 }                       | WiP Thru 09/25/2014 |                                  |                     | Re  |            |                                     | assisted Martin in setting copying existing chart of accounts to new entities in Peachtree |              | mtg mdi & jon Rosemeyer at lofinios<br>গেং ৪ লন্দুঃ! |                                | Ç            | CONF CALL & MIG<br>research security deposit balances at 12/31/9 | email spreadsheet to martin per his request | MTG - CINCINNATI<br>T/C MDI JR RE-BEAI ESTATE & TC | IL INFO              | EMAIL FOR MICHAEL & ATTY | בו מ ביאואור ואווסטאפר |            | UDGADODO + CONTOCIDAINAG - OTAN - OTA | Schedules to martin | TAX RESEARCH & T/C |   | こうにんぎ ひなん なん   | -                 | Cli                      |             |             | DAVI & INFO               |             | R & S 1065<br>CHECK 1065 & CHANGE & BRINT            | EMAIL, REVIEW               |                          | LOFINO PROPERTIES LLC (005) | ب را بسور آندار بروده هر الاستان دور کرد آندان برود مودها که استان برود برای آند رود استان داد.  |
|   | o panarata                        | FYE                 | Dec                              |                     |   | 09/27/2013 | Memo                                | assisted Martin in accounts to new e   | mtg plan     | mtg md! & jon Ro:                                    | peachtree help                 | T/C & PREP   | research security dep  | email spreadshee                            | MTG - CINCINNATI                                   | EMAIL - MICHAEL INFO | EMAIL FOR MICH           | 100 Totals             | 100 Totals | (T) 0 () F                            | 2013 depreciation   | TAX RESEARCH       |   | בויסאסב רבי ומ | phone with martin |                          | D-MINDE OF  | bkruptcy    | COMPLETE AFFIDAVIT & INFO | rpcs        | R & S 1065   | INFO TO ATTY, EMAIL, REVIEW | 200 Totals<br>200 Totals | LOFINO PROPE                |  |
|   |                                   | Eng Fee             | 0.00                             |                     |   |            | 118/1-1-1                           | 10/01/2013   | 10/17/2013   | 10/18/2013   | 01/10/2014                     | 02/17/2014   | 02/24/2014   |   | 06/12/2014   | 08/04/2014           | 08/05/2014               | 00/00/20               |            | 06/25/2013                            | 03/06/2014          | 08/20/2014         | 08/29/2014  | 09/02/2014     | 09/03/2014        | 09/03/2014               | 09/04/2014  | 09/08/2014  | 09/09/2014                | 09/09/2014  | 09/09/2014   | 09/15/2014                  |                          |                             |  |
|   |                                   |                     |                                  |                     |   |            |                                     | Graf, Richa  | Graf, Dick   | Graf, Dick   |                                | -            | Graf, Dick<br>Kloenne, Ri  | ,   | Graf, Dick   | Graf, Dick           | Graf, Dick               | Sei, Des               |            | Kloenne, Ri                           | Kloenne Ri          | Graf, Dick         | Fisher, Cin   | Kloenne.Ri     | Kloenne, Ri       | Kloenne, Ri              | Kloenne, Ri | Fisher, Cin | Grat, Dick<br>Fisher, Cin | Fisher, Cin | Graf, Clock  | Graf, Dick                  |                          |                             | THE PROPERTY OF THE PROPERTY O |
|   | Primary Partner: Graf, Dick (203) |                     | 5307.005 - LOFINO PROPERTIES LLC | . ONE               | Invoices for all Engagements since 01/01/2013 |            | WIP - LOFINO PROPERTIES LLC (005) - | 147 Misc Accounting Service  | 141 Write Up | 141 Write Up   | 149 Support In House Acct Syst | 141 Write Up | 141 Write Up<br>147 Misc Accounting Service                      |   | 141 Write Up<br>141 Write Up                       | 141 Write Up         | 141 Write Up             |                        |            | 231 Business Tax Returns              |                     |                    | 231 Business Tax Returns<br>231 Business Tax Detume |                |                   | 231 Business Tax Returns |             |             | 231 Business Tax Returns  |             | 231 Business Tax Returns<br>231 Business Tax Returns |                             |                          |                             | The second secon |
|   | Primary Part                      |                     | 5307.005 - L                     | Billing Notes: NONE | nvoices for all                               | 199978     | VIP - LOFINO F                      | 100 100  |              | 100  | ,                              | 100          |  |   | 100  |                      | 100                      |                        |            | 200 200                               |                     |                    | 200 200   |                |                   | 200 200                  |             | 200 200     |                           |             | 200  | 200 200                     |                          |                             | The second secon |

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Hammerman, Graf, Hughes & Co., Inc. CPAs Billing Worksheet

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Sep 25, 2014